



# KWA Balance Sheet - Operations Fund

Through 10/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>1000 - Operations</b>					
<b>ASSETS</b>					
<b>001</b>	<b>Cash - Operations:</b>				
001.01	Cash - Operations: Checking Account	1,709,939.63	1,600,728.77	109,210.86	6.82
001.02	Cash - Operations: Investment Account	1,340,261.89	1,340,243.21	18.68	.00
	<b>001 - Cash - Operations: Totals</b>	<b>\$3,050,201.52</b>	<b>\$2,940,971.98</b>	<b>\$109,229.54</b>	<b>3.71%</b>
030	Investments	7,237,261.71	7,235,796.03	1,465.68	.02
040	Accounts Receivable	159,164.26	208,247.56	(49,083.30)	(23.57)
118	Prepaid Expense	9,970.00	9,970.00	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$10,456,597.49</b>	<b>\$10,394,985.57</b>	<b>\$61,611.92</b>	<b>0.59%</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	126,945.07	97,117.28	29,827.79	30.71
	<b>LIABILITIES TOTALS</b>	<b>\$126,945.07</b>	<b>\$97,117.28</b>	<b>\$29,827.79</b>	<b>30.71%</b>
<b>FUND EQUITY</b>					
395	Unrestricted Net Assets	9,270,631.54	9,270,631.54	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$9,270,631.54</b>	<b>\$9,270,631.54</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(1,027,236.75)			
	Fund Revenues	(160,924.62)			
	Fund Expenses	129,140.49			
	<b>FUND EQUITY TOTALS</b>	<b>\$10,329,652.42</b>	<b>\$9,270,631.54</b>	<b>\$1,059,020.88</b>	<b>11.42%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$10,456,597.49</b>	<b>\$9,367,748.82</b>	<b>\$1,088,848.67</b>	<b>11.62%</b>
	Fund <b>1000 - Operations</b> Totals	\$0.00	\$1,027,236.75	(\$1,027,236.75)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$1,027,236.75	(\$1,027,236.75)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$1,027,236.75	(\$1,027,236.75)	(100.00%)
	Grand Totals	\$0.00	\$1,027,236.75	(\$1,027,236.75)	(100.00%)





# Operations Fund A/P Invoice Report

Payment Date Range 10/01/20 - 10/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
2020-00000010	Service Agreement with GCDC Water & Waste, 2020-09	Paid by Check #10817		10/01/2020	11/01/2020	09/30/2020		10/09/2020	26,956.00
Vendor <b>10010 - Genesee County Drain Commissioner - WWS</b> Totals							Invoices	1	<u>\$26,956.00</u>
Vendor <b>10076 - Jones Chemicals, Inc.</b> 835854	Traveling Screen Lid	Paid by Check #10831		10/15/2020	11/15/2020	10/15/2020		10/28/2020	3,847.95
Vendor <b>10076 - Jones Chemicals, Inc.</b> Totals							Invoices	1	<u>\$3,847.95</u>
Vendor <b>10091 - Kerrigan Lawn Care</b> 3852	Lawn Maintenance 2020-09	Paid by Check #10818		10/05/2020	11/05/2020	09/30/2020		10/09/2020	435.00
Vendor <b>10091 - Kerrigan Lawn Care</b> Totals							Invoices	1	<u>\$435.00</u>
Vendor <b>10022 - McGraw Morris P.C.</b> 7163	Legal, 2020-09	Paid by Check #10819		10/02/2020	11/02/2020	09/30/2020		10/09/2020	240.28
Vendor <b>10022 - McGraw Morris P.C.</b> Totals							Invoices	1	<u>\$240.28</u>
Vendor <b>10095 - McNaughton - McKay Electric Company</b> 20848824-00	SHAWA48OT2E - Mersen 4800V E-Rated Fuse	Paid by Check #10820		09/30/2020	10/30/2020	09/30/2020		10/09/2020	696.61
Vendor <b>10095 - McNaughton - McKay Electric Company</b> Totals							Invoices	1	<u>\$696.61</u>
Vendor <b>10104 - Michigan CAT</b> SD11482140	Caterpillar Annual PM level 1&2, battery and Load Bank Test	Paid by Check #10821		09/30/2020	10/30/2020	09/30/2020		10/09/2020	1,065.00
SD11482206	Olympian Gen - Annual PM level 1&2, battery and Load Bank Test	Paid by Check #10821		09/30/2020	10/30/2020	09/30/2020		10/09/2020	1,040.00
Vendor <b>10104 - Michigan CAT</b> Totals							Invoices	2	<u>\$2,105.00</u>
Vendor <b>10135 - Michigan Switchgear Services, Inc.</b> 6229	Maintenance-LHPS	Paid by Check #10832		10/10/2020	11/10/2020	09/30/2020		10/28/2020	5,825.00
Vendor <b>10135 - Michigan Switchgear Services, Inc.</b> Totals							Invoices	1	<u>\$5,825.00</u>
Vendor <b>10061 - North Arrow Technologies, Inc</b> 04-906	Geographic Information System (GIS)	Paid by Check #10822		10/01/2020	11/01/2020	09/30/2020		10/09/2020	1,300.00
Vendor <b>10061 - North Arrow Technologies, Inc</b> Totals							Invoices	1	<u>\$1,300.00</u>
Vendor <b>10090 - SemcoEnergy</b> 10-20	4101 Fisher Rd, 2020-10	Paid by Check #10827		10/08/2020	11/09/2020	10/08/2020		10/26/2020	147.95
Vendor <b>10090 - SemcoEnergy</b> Totals							Invoices	1	<u>\$147.95</u>
Vendor <b>10057 - Verizon Wireless</b> 9864323854	Scada Monthly Service - Acct #542072785-00001, 2020-10	Paid by Check #10828		10/06/2020	10/29/2020	10/06/2020		10/26/2020	184.00
9864324698	WIN 911 Monthly Service - Acct #542169107-00001, 2020-10	Paid by Check #10828		10/06/2020	10/29/2020	10/06/2020		10/26/2020	47.32



# Operations Fund A/P Invoice Report

Payment Date Range 10/01/20 - 10/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
9864364032	IPS Video Service - Acct #942170730-00001, 2020-10	Paid by Check #10828		10/06/2020	10/29/2020	10/06/2020			40.01
			Vendor <b>10057 - Verizon Wireless</b> Totals				Invoices	3	\$271.33
Vendor <b>10062 - Worth Township D.P.W.</b> 09-20	4001 Fisher Rd - Lake Huron Pump Station, 2020-09	Paid by Check #10829		09/30/2020	10/28/2020	09/30/2020		10/26/2020	96.78
			Vendor <b>10062 - Worth Township D.P.W.</b> Totals				Invoices	1	\$96.78
			Grand Totals				Invoices	25	\$99,157.64



# KWA 2021 Operations Budget

Through 10/31/20  
 Prior Fiscal Year Activity Included  
 Summary Listing

Account Classification	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
<b>Fund 1000 - Operations</b>									
<b>REVENUE</b>									
Commodity	1,963,722.00	.00	1,963,722.00	159,365.26	.00	159,365.26	1,804,356.74	8	2,242,678.32
Interest	4,500.00	.00	4,500.00	1,559.36	.00	1,559.36	2,940.64	35	85,348.27
<b>REVENUE TOTALS</b>	<b>\$1,968,222.00</b>	<b>\$0.00</b>	<b>\$1,968,222.00</b>	<b>\$160,924.62</b>	<b>\$0.00</b>	<b>\$160,924.62</b>	<b>\$1,807,297.38</b>	<b>8%</b>	<b>\$2,328,026.59</b>
<b>EXPENSE</b>									
Professional Services	221,000.00	.00	221,000.00	755.00	36,275.00	755.00	183,970.00	17	59,428.68
Insurances	64,750.00	.00	64,750.00	800.00	.00	800.00	63,950.00	1	27,361.13
Administration	323,472.00	.00	323,472.00	26,956.00	296,516.00	26,956.00	.00	100	323,472.00
Permits, Print / Publications	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	1,188.30
Utilities	808,500.00	.00	808,500.00	55,429.54	11,930.11	55,429.54	741,140.35	8	653,336.05
Chemicals	80,000.00	.00	80,000.00	3,847.95	35,252.05	3,847.95	40,900.00	49	53,197.15
Supplies	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
Repairs and Maintenance	462,000.00	.00	462,000.00	41,352.00	3,235.00	41,352.00	417,413.00	10	182,806.53
<b>EXPENSE TOTALS</b>	<b>\$1,963,722.00</b>	<b>\$0.00</b>	<b>\$1,963,722.00</b>	<b>\$129,140.49</b>	<b>\$383,208.16</b>	<b>\$129,140.49</b>	<b>\$1,451,373.35</b>	<b>26%</b>	<b>\$1,300,789.84</b>
<b>Fund 1000 - Operations Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,968,222.00</b>	<b>.00</b>	<b>1,968,222.00</b>	<b>160,924.62</b>	<b>.00</b>	<b>160,924.62</b>	<b>1,807,297.38</b>	<b>8%</b>	<b>2,328,026.59</b>
<b>EXPENSE TOTALS</b>	<b>1,963,722.00</b>	<b>.00</b>	<b>1,963,722.00</b>	<b>129,140.49</b>	<b>383,208.16</b>	<b>129,140.49</b>	<b>1,451,373.35</b>	<b>26%</b>	<b>1,300,789.84</b>
<b>Fund 1000 - Operations Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$31,784.13</b>	<b>(\$383,208.16)</b>	<b>\$31,784.13</b>	<b>\$355,924.03</b>		<b>\$1,027,236.75</b>
<b>Grand Totals</b>									
<b>REVENUE TOTALS</b>	<b>1,968,222.00</b>	<b>.00</b>	<b>1,968,222.00</b>	<b>160,924.62</b>	<b>.00</b>	<b>160,924.62</b>	<b>1,807,297.38</b>	<b>8%</b>	<b>2,328,026.59</b>
<b>EXPENSE TOTALS</b>	<b>1,963,722.00</b>	<b>.00</b>	<b>1,963,722.00</b>	<b>129,140.49</b>	<b>383,208.16</b>	<b>129,140.49</b>	<b>1,451,373.35</b>	<b>26%</b>	<b>1,300,789.84</b>
<b>Grand Totals</b>	<b>\$4,500.00</b>	<b>\$0.00</b>	<b>\$4,500.00</b>	<b>\$31,784.13</b>	<b>(\$383,208.16)</b>	<b>\$31,784.13</b>	<b>\$355,924.03</b>		<b>\$1,027,236.75</b>



# KWA Balance Sheet - Construction Fund

Through 10/31/20

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
<b>Fund Category Proprietary Funds</b>					
<b>Fund Type Enterprise Funds</b>					
<b>Fund 2400 - LHI</b>					
<b>ASSETS</b>					
<b>002</b>	<b>Cash - Construction:</b>				
002.01	Cash - Construction: Checking Account	352,992.95	381,754.36	(28,761.41)	(7.53)
	<b>002 - Cash - Construction: Totals</b>	<b>\$352,992.95</b>	<b>\$381,754.36</b>	<b>(\$28,761.41)</b>	<b>(7.53%)</b>
<b>010</b>	<b>Cash - Restricted:</b>				
010.01	Cash - Restricted: Bond Reserve - Series 2014	17,993,877.20	17,961,149.48	32,727.72	.18
010.02	Cash - Restricted: Bond Debt Service Account	2,268,233.43	14,931,019.76	(12,662,786.33)	(84.81)
010.03	Cash - Restricted: Bond Reserve - Series 2018	2,873,450.85	2,873,207.50	243.35	.01
	<b>010 - Cash - Restricted: Totals</b>	<b>\$23,135,561.48</b>	<b>\$35,765,376.74</b>	<b>(\$12,629,815.26)</b>	<b>(35.31%)</b>
<b>020</b>	<b>Cash on Deposit:</b>				
020.01	Cash on Deposit: Lapeer County	100,000.00	100,000.00	.00	.00
020.04	Cash on Deposit: 40th Circuit Court - Lapeer Cnty	100,000.00	100,000.00	.00	.00
	<b>020 - Cash on Deposit: Totals</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
152	Infrastructure	332,299,279.94	332,299,279.94	.00	.00
153	Accumulated Depreciation - Infrastructure	(11,066,936.52)	(11,066,936.52)	.00	.00
	<b>ASSETS TOTALS</b>	<b>\$344,920,897.85</b>	<b>\$357,579,474.52</b>	<b>(\$12,658,576.67)</b>	<b>(3.54%)</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
202	Accounts Payable	60,514.95	28,761.41	31,753.54	110.40
<b>250</b>	<b>Bonds Payable - Current</b>				
250.01	Bonds Payable - Current Series 2014A	.00	4,655,000.00	(4,655,000.00)	(100.00)
250.03	Bonds Payable - Current Series 2018	.00	1,240,000.00	(1,240,000.00)	(100.00)
	<b>250 - Bonds Payable - Current Totals</b>	<b>\$0.00</b>	<b>\$5,895,000.00</b>	<b>(\$5,895,000.00)</b>	<b>(100.00%)</b>
<b>251</b>	<b>Interest Payable</b>				
251.01	Interest Payable Series 2014A	4,407,390.65	4,407,390.65	.00	.00
251.03	Interest Payable Series 2018	1,321,354.15	1,321,354.15	.00	.00
	<b>251 - Interest Payable Totals</b>	<b>\$5,728,744.80</b>	<b>\$5,728,744.80</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>252</b>	<b>Lease Payable - Current Portion</b>				
252.01	Lease Payable - Current Portion GCDC-WWS, Series 2013	.00	975,000.00	(975,000.00)	(100.00)
	<b>252 - Lease Payable - Current Portion Totals</b>	<b>\$0.00</b>	<b>\$975,000.00</b>	<b>(\$975,000.00)</b>	<b>(100.00%)</b>
<b>253</b>	<b>Lease Interest Payable</b>				
253.01	Lease Interest Payable GCDC-WWS, Series 2013	647,578.15	647,578.15	.00	.00
	<b>253 - Lease Interest Payable Totals</b>	<b>\$647,578.15</b>	<b>\$647,578.15</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>289</b>	<b>Premium on Bonds</b>				
289.01	Premium on Bonds Series 2014A	9,058,583.76	9,058,583.76	.00	.00
289.03	Premium on Bonds Series 2018	6,235,641.69	6,235,641.69	.00	.00
	<b>289 - Premium on Bonds Totals</b>	<b>\$15,294,225.45</b>	<b>\$15,294,225.45</b>	<b>\$0.00</b>	<b>0.00%</b>



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Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category <b>Proprietary Funds</b>					
Fund Type <b>Enterprise Funds</b>					
Fund <b>2400 - LHI</b>					
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
<b>300</b>	<b>Bonds Payable - Long-term</b>				
300.01	Bonds Payable - Long-term Series 2014A	202,990,000.00	202,990,000.00	.00	.00
300.03	Bonds Payable - Long-term Series 2018	62,185,000.00	62,185,000.00	.00	.00
	<b>300 - Bonds Payable - Long-term Totals</b>	<b>\$265,175,000.00</b>	<b>\$265,175,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>301</b>	<b>Lease Payable - Long Term</b>				
301.01	Lease Payable - Long Term GCDC-WWS, Series 2013	31,325,000.00	31,325,000.00	.00	.00
	<b>301 - Lease Payable - Long Term Totals</b>	<b>\$31,325,000.00</b>	<b>\$31,325,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>302</b>	<b>Lease Interest Payable Long-term</b>				
302.01	Lease Interest Payable Long-term GCDCWWS, Series 2013	5,258,647.64	5,258,647.64	.00	.00
	<b>302 - Lease Interest Payable Long-term Totals</b>	<b>\$5,258,647.64</b>	<b>\$5,258,647.64</b>	<b>\$0.00</b>	<b>0.00%</b>
	<b>LIABILITIES TOTALS</b>	<b>\$323,489,710.99</b>	<b>\$330,327,957.45</b>	<b>(\$6,838,246.46)</b>	<b>(2.07%)</b>
<b>FUND EQUITY</b>					
393	Restricted Net Assets	8,619,685.00	8,619,685.00	.00	.00
395	Unrestricted Net Assets	(5,258,647.89)	(5,258,647.89)	.00	.00
399	Invested in Capital Assets	15,842,344.00	15,842,344.00	.00	.00
	<b>FUND EQUITY TOTALS Prior to Current Year Changes</b>	<b>\$19,203,381.11</b>	<b>\$19,203,381.11</b>	<b>\$0.00</b>	<b>0.00%</b>
	Prior Year Fund Equity Adjustment	(8,048,135.96)			
	Fund Revenues	(1,891,787.24)			
	Fund Expenses	7,712,117.45			
	<b>FUND EQUITY TOTALS</b>	<b>\$21,431,186.86</b>	<b>\$19,203,381.11</b>	<b>\$2,227,805.75</b>	<b>11.60%</b>
	<b>LIABILITIES AND FUND EQUITY TOTALS</b>	<b>\$344,920,897.85</b>	<b>\$349,531,338.56</b>	<b>(\$4,610,440.71)</b>	<b>(1.32%)</b>
	Fund <b>2400 - LHI</b> Totals	\$0.00	\$8,048,135.96	(\$8,048,135.96)	(100.00%)
	Fund Type <b>Enterprise Funds</b> Totals	\$0.00	\$8,048,135.96	(\$8,048,135.96)	(100.00%)
	Fund Category <b>Proprietary Funds</b> Totals	\$0.00	\$8,048,135.96	(\$8,048,135.96)	(100.00%)
	Grand Totals	\$0.00	\$8,048,135.96	(\$8,048,135.96)	(100.00%)



# Construction Fund A/P Invoice Report

Payment Date Range 10/01/20 - 10/31/20  
 Report By Vendor - Invoice  
 Summary Listing

Invoice Number	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Net Amount
<b>Vendor 10010 - Genesee County Drain Commissioner - WWS</b>									
2020-00000009A	Debt Service - Series 2013	Paid by Check #20630		10/01/2020	11/01/2020	10/01/2020			1,752,093.75
		Vendor 10010 - Genesee County Drain Commissioner - WWS Totals				Invoices	1		<u>\$1,752,093.75</u>
<b>Vendor 10047 - Huntington National Bank</b>									
2014A, Nov 2020	Debt Service - Series 2014A	Paid by EFT #3933		10/27/2020	10/27/2020	10/27/2020		10/27/2020	9,943,868.75
2018, Nov 2020	Debt Service - Series 2018	Paid by EFT #3934		10/27/2020	10/27/2020	10/27/2020		10/27/2020	2,825,625.00
		Vendor 10047 - Huntington National Bank Totals				Invoices	2		<u>\$12,769,493.75</u>
<b>Vendor 10144 - Imad L. Al-Qadi</b>									
20200929	Expert Witness S.4005	Paid by Check #20628		09/29/2020	10/29/2020	06/30/2020		10/09/2020	4,380.00
		Vendor 10144 - Imad L. Al-Qadi Totals				Invoices	1		<u>\$4,380.00</u>
<b>Vendor 10022 - McGraw Morris P.C.</b>									
7164	Lapeer County Road Commission Show Cause, 2020-09	Paid by Check #20629		10/02/2020	11/02/2020	09/30/2020		10/09/2020	17,671.41
7165	LCRC Litigation, 2020-09	Paid by Check #20629		10/02/2020	11/02/2020	09/30/2020		10/09/2020	6,330.00
		Vendor 10022 - McGraw Morris P.C. Totals				Invoices	2		<u>\$24,001.41</u>
<b>Vendor 10034 - Wade Trim</b>									
3017314	Litigation Matters	Paid by Check #20631		10/05/2020	10/14/2020	09/25/2020		10/26/2020	380.00
		Vendor 10034 - Wade Trim Totals				Invoices	1		<u>\$380.00</u>
		Grand Totals				Invoices	7		<u><u>\$14,550,348.91</u></u>